

13-070 (M)

FILED IN CHAMBERS

U.S.D.C. Atlanta

NOV 8 7 2012

IN THE UNITED STATES DISTRICT COURT

FOR THE NORTHERN DISTRICT OF GEORGIA

ATLANTA DIVISION

JAMES N. HATTEN, Clerk

By: *Edwards*

Deputy Clerk

UNITED STATES OF AMERICA

v.

SHAWN LAVON BROWN,
MAURICE POLLOCK,
NYRON NELSON,
CHARLIE BREWER,
MARCUS BEHLING,
TASHA ELLIS,
KELLY SUE LONAS, and,
CHRISTOPHER D. EDWARDS

CRIMINAL INDICTMENT

NO.

1: 12-CR-389

UNDER SEAL

THE GRAND JURY CHARGES THAT:

COUNT ONE

18 U.S.C. § 1349

CONSPIRACY TO COMMIT WIRE FRAUD

1. From in or about April 2011, through in or about March 2012, the exact dates being unknown to the Grand Jury, in the Northern District of Georgia and elsewhere, defendants SHAWN LAVON BROWN, MAURICE POLLOCK, NYRON NELSON, CHARLIE BREWER, MARCUS BEHLING, TASHA ELLIS, KELLY SUE LONAS and CHRISTOPHER D. EDWARDS knowingly and willfully combined, conspired, confederated, agreed, and had a tacit understanding with each other, and with other persons known and unknown to the Grand Jury, to devise and participate in a scheme and artifice to defraud, and for obtaining money by means of material false and fraudulent pretenses, representations, and promises, caused to be transmitted by wire,

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radio, and television communication in interstate and foreign commerce any writings, signs, signals, pictures, and sounds for the purpose of executing such scheme and artifice to defraud, in violation of Title 18, United States Code, Section 1343.

2. The object and purpose of the conspiracy was for the Defendants to obtain payment of false claims for federal income tax refunds to which they knew they were not entitled by electronically filing false federal income tax returns using stolen personal identification information, including the names, dates of birth and social security numbers of prisoners incarcerated in the State of Georgia and other individuals without their knowledge or consent.

Background

It is relevant to the conspiracy that:

3. The Internal Revenue Service (IRS) is an agency of the United States Department of Treasury responsible for the ascertainment and collection of revenue, including income tax revenue, and the disbursement of tax refunds to taxpayers whose tax payments in a particular year exceed the amount of their actual tax liability.

4. The Electronic Filing Program is a program instituted, directed, and operated by the IRS under which taxpayers are permitted to file their income tax returns electronically. Under the program, taxpayers can transmit their federal income tax returns by computer, online via an internet provider, through a

transmitter such as www.freetaxusa.com, operated by Tax Hawk, Inc.

5. Tax Hawk, Inc. (Tax Hawk) is headquartered in Provo, Utah. Federal income tax returns processed by Tax Hawk are sent from the filer to computer servers located in Salt Lake City, Utah.

Manner and Means

It was part of the conspiracy that:

6. Defendants SHAWN LAVON BROWN, MAURICE POLLOCK, NYRON NELSON, CHARLIE BREWER, MARCUS BEHLING and KELLY SUE LONAS, obtained personal identification information, including names, birth dates and social security numbers for the purpose of using personal information to file fraudulent federal tax returns.

7. Defendant CHRISTOPHER D. EDWARDS used a computer database to conduct electronic searches for personal information including dates of birth and social security numbers for names provided by Defendant SHAWN LAVON BROWN and others.

8. Defendants SHAWN LAVON BROWN, MAURICE POLLOCK and others used the personal identification information received from Defendant CHRISTOPHER D. EDWARDS and others to electronically file fraudulent federal income tax returns using free online tax software provided by Tax Hawk.

9. Defendants SHAWN LAVON BROWN, MAURICE POLLOCK and MARCUS BEHLING organized companies with the Georgia Secretary of State, including Title One Auto Recovery Solutions LLC, Checkpoint Tax Services, LLC, Money Management Tax Service and World Wind Tax

Services, LLC that were used to open business bank accounts in which fraudulent income tax return refunds were electronically deposited.

10. Defendants SHAWN LAVON BROWN, MAURICE POLLOCK, NYRON NELSON, CHARLIE BREWER, MARCUS BEHLING, KELLY SUE LONAS and TASHA ELLIS used Internet Protocol addresses (IP addresses) associated with their residential addresses in the Northern District of Georgia to electronically file fraudulent federal income tax returns using www.freetaxusa.com and send wire signals to Salt Lake City, Utah.

11. Defendants SHAWN LAVON BROWN, MAURICE POLLOCK, NYRON NELSON, CHARLIE BREWER, MARCUS BEHLING, KELLY SUE LONAS, TASHA ELLIS and CHRISTOPHER D. EDWARDS used various e-mail addresses, including mymoney2305@yahoo.com, mBEHLING1@gmail.com, mgooding27@yahoo.com, djsnake1971@gmail.com, mymoney_20@yahoo.com, mymoney_22@yahoo.com, moneytime2011@yahoo.com, mymoneytime_2011@yahoo.com, tash.ellis99@gmail.com, tellis1000@yahoo.com and others to correspond with each other for the purpose of carrying out the conspiracy.

12. Defendants SHAWN LAVON BROWN, MAURICE POLLOCK, NYRON NELSON, CHARLIE BREWER, MARCUS BEHLING, KELLY SUE LONAS, AND TASHA ELLIS received proceeds of the fraudulently obtained federal income tax refunds by withdrawing illegally obtained tax refund proceeds that were wired by a bureau of the United States Department of the Treasury located outside of the State of Georgia to bank accounts opened or controlled by Defendants in the Northern District of

Georgia.

Overt Acts

In furtherance of the conspiracy and to effect the illegal object thereof, the Defendants SHAWN LAVON BROWN, MAURICE POLLOCK, NYRON NELSON, CHARLIE BREWER, MARCUS BEHLING, KELLY SUE LONAS, TASHA ELLIS and CHRISTOPHER D. EDWARDS, and others known and unknown to the Grand Jury committed the following overt acts, among others, in the Northern District of Georgia and elsewhere:

13. Between May 2011 and January 2012, at least 122 fraudulent federal income tax returns were transmitted to the IRS using IP addresses associated with Defendant SHAWN LAVON BROWN.

14. On or about April 15, 2011, Defendant SHAWN LAVON BROWN established a SunTrust bank account ending in 0475 in the name of Title One Auto Recovery Solutions, LLC in which fraudulent tax return refunds were electronically deposited.

15. On or about September 13, 2011, Defendant SHAWN LAVON BROWN withdrew \$8000 from a SunTrust bank account ending in 0475 in the name of Title One Auto Recovery Solutions, LLC in which fraudulent tax return refunds were electronically deposited.

16. On or about September 30, 2011, Defendant SHAWN LAVON BROWN withdrew \$22,000 and purchased an official check for \$6,600.00 from a SunTrust bank account ending in 0475 in the name of Title One Auto Recovery Solutions, LLC in which fraudulent tax return refunds were electronically deposited.

17. On or about October 10, 2011, Defendant MARCUS BEHLING organized Money Management Tax Services, LLC with the Georgia Secretary of State.

18. On or about October 12, 2011, Defendant MARCUS BEHLING opened a JP Morgan Chase business bank account ending in 5926 in the name of Money Management Tax Services, LLC in which fraudulent tax return refunds were electronically deposited.

19. Between September, 2011 and October, 2011, Defendant MARCUS BEHLING sent email communications to Defendant SHAWN LAVON BROWN containing personal identification information that were used to file fraudulent federal income tax returns.

20. Between in or about September, 2011 and October, 2011, Defendant CHARLIE BREWER negotiated official checks drawn on the Bank of America accounts of Black Tie Services, LLC in which fraudulent tax return refunds were electronically deposited.

21. On or about February 2, 2012, Defendant CHARLIE BREWER withdrew \$500.00 from a Bank of America bank account ending in 0498 in the name of American Tax Choice, LLC in which fraudulent tax return refunds were electronically deposited.

22. Between September, 2011 and February, 2012, at least 19 fraudulent federal income tax returns were transmitted to the Internal Revenue Service using an IP address associated with Defendant CHARLIE BREWER's residence located at 6660 Mableton, Parkway, Unit 605, Mableton, Georgia.

23. Between on or about May 11, 2011 and July 18, 2011,

Defendant CHRISTOPHER D. EDWARDS accessed a computer database account assigned by his employer and conducted searches of personal identification information from names provided by Defendant SHAWN LAVON BROWN.

24. Between on or about September 15, 2011 and September 23, 2011, Defendant TASHA ELLIS sent emails to Defendant SHAWN LAVON BROWN that contained personal identification information and spreadsheets listing personal information, dates of federal tax return filings, federal tax refund amounts and the status of federal income tax refunds.

25. Between June 23, 2011 and October 6, 2011, at least 9 fraudulent federal income tax returns were transmitted to the Internal Revenue Service using an IP address associated with Defendant TASHA ELLIS's residence located at 1250 Parkwood Circle, Apt. # 2104, Atlanta Georgia.

26. Between on or about August 26, 2011 and September 9, 2011, Defendant KELLY LONAS negotiated checks drawn on the Bank of America accounts of Black Tie Tax Services, LLC in which fraudulent tax return refunds were electronically deposited.

27. Between in or about May 2011 and January, 2012, at least 34 fraudulent federal income tax returns were transmitted to the Internal Revenue Service using an IP address associated with Defendants KELLY LONAS's and NYRON NELSON's residence located at 1956 Bergerac Court, Marietta, Georgia.

28. Between on or about September 9, 2011 and October 28,

2011, Defendant NYRON NELSON negotiated checks drawn on the Bank of America accounts of Black Tie Services, LLC in which fraudulent tax return refunds were electronically deposited.

29. Between in or about August, 2011 and October, 2011, Defendant MAURICE POLLOCK negotiated official checks drawn on the Bank of America accounts of Black Tie Services, LLC in which fraudulent tax return refunds were electronically deposited.

30. On or about January 21, 2012, Defendant MAURICE POLLOCK established Bank of America accounts in the name of World Wind Tax Services, LLC in which fraudulent tax return refunds were deposited.

31. On or about January 17, 2012, Defendant MAURICE POLLOCK registered World Wind Tax Services, LLC with the Georgia Secretary of State.

All in violation of Title 18, United States Code, Section 1349.

COUNTS TWO through FOUR
18 U.S.C. § 1028A(a)(1)
Aggravated Identity Theft

32. On or about the dates listed below, in the Northern District of Georgia and elsewhere, the Defendant, SHAWN LAVON BROWN, aided and abetted by others, did knowingly transfer, possess and use, without lawful authority means of identification of other persons, that is, he knowingly used the name and Social Security number of an actual person known to the Grand Jury, listed by his or her initials below, during and in relation to the federal felony of Conspiracy to Commit Wire Fraud, as set forth in Count One of

this Indictment:

COUNT	DATE	INDIVIDUAL	SOCIAL SECURITY NUMBER (last four digits)
2	07/13/11	R.A.	9969
3	07/13/11	P.A.	0759
4	5/17/11	S.B.	8780

All in violation of Title 18, United States Code, Sections 1028A(a)(1) and 2.

COUNTS FIVE through SEVEN
18 U.S.C. § 1028A(a)(1)
Aggravated Identity Theft

33. On or about the dates listed below, in the Northern District of Georgia and elsewhere, the Defendant, CHARLIE BREWER, aided and abetted by others, did knowingly transfer, possess and use, without lawful authority means of identification of other persons, that is, he knowingly possessed and used the name and Social Security number of an actual person known to the Grand Jury, listed by his or her initials below, during and in relation to the federal felony of Conspiracy to Commit Wire Fraud, as set forth in Count One of this Indictment:

COUNT	DATE	INDIVIDUAL	SOCIAL SECURITY NUMBER (last four digits)
5	01/22/12	C.F.	3788
6	01/22/12	A.A.	7373
7	01/22/12	A.E.	6879

All in violation of Title 18, United States Code, Sections 1028A(a) (1) and 2.

COUNTS EIGHT through TEN
18 U.S.C. § 1028A(a) (1)
Aggravated Identity Theft

34. On or about the dates listed below, in the Northern District of Georgia and elsewhere, the Defendant, CHARLES D. EDWARDS, aided and abetted by others, did knowingly transfer, possess and use, without lawful authority means of identification of other persons, that is, he knowingly possessed and transferred the name and Social Security number of an actual person known to the Grand Jury, listed by his or her initials below, during and in relation to the federal felony of Conspiracy to Commit Wire Fraud, as set forth in Count One of this Indictment:

COUNT	DATE	INDIVIDUAL	SOCIAL SECURITY NUMBER (last four digits)
8	05/19/11	K.A.	9186
9	05/20/11	R.C.	9838
10	05/11/11	S.B.	8663

All in violation of Title 18, United States Code, Sections 1028A(a) (1) and 2.

COUNTS ELEVEN through THIRTEEN
18 U.S.C. § 1028A(a) (1)
Aggravated Identity Theft

35. On or about the dates listed below, in the Northern District of Georgia and elsewhere, the Defendant, MAURICE POLLOCK,

aided and abetted by others, did knowingly transfer, possess and use, without lawful authority means of identification of other persons, that is, he knowingly possessed and used the name and Social Security number of an actual person known to the Grand Jury, listed by his or her initials below, during and in relation to the federal felony of Conspiracy to Commit Wire Fraud, as set forth in Count One of this Indictment:

COUNT	DATE	INDIVIDUAL	SOCIAL SECURITY NUMBER (last four digits)
11	3/13/12	T.W.	9245
12	5/11/11	S.B.	8663
13	1/22/12	D.G.	5659

All in violation of Title 18, United States Code, Sections 1028A(a) (1) and 2.

COUNTS FOURTEEN through SIXTEEN

18 U.S.C. § 1028A(a) (1)
Aggravated Identity Theft

36. On or about the dates listed below, in the Northern District of Georgia and elsewhere, the Defendant, MARCUS BEHLING, aided and abetted by others, did knowingly transfer, possess and use, without lawful authority means of identification of other persons, that is, he knowingly possessed and used the name and Social Security number of an actual person known to the Grand Jury, listed by his or her initials below, during and in relation to the federal felony of Conspiracy to Commit Wire Fraud, as set forth in Count One of this Indictment:

COUNT	DATE	INDIVIDUAL	SOCIAL SECURITY NUMBER (last four digits)
14	9/22/11	M.W.	5511
15	10/15/11	R.M.	9045
16	10/15/11	A.B.	8973

All in violation of Title 18, United States Code, Sections
1028A(a)(1) and 2.

COUNTS SEVENTEEN through EIGHTEEN
18 U.S.C. § 1028A(a)(1)
Aggravated Identity Theft

37. On or about the dates listed below, in the Northern District of Georgia and elsewhere, the Defendant, TASHA ELLIS, aided and abetted by others, did knowingly transfer, possess and use, without lawful authority means of identification of other persons, that is, she knowingly transferred and possessed the name and Social Security number of an actual person known to the Grand Jury, listed by his or her initials below, during and in relation to the federal felony of Conspiracy to Commit Wire Fraud, as set forth in Count One of this Indictment:

COUNT	DATE	INDIVIDUAL	SOCIAL SECURITY NUMBER (last four digits)
17	9/23/11	M.W.	5511
18	9/23/11	K.G.	0381

All in violation of Title 18, United States Code, Sections
1028A(a)(1) and 2.

COUNT NINETEEN

18 U.S.C. § 922(g)

Possession of a Firearm By A Convicted Felon

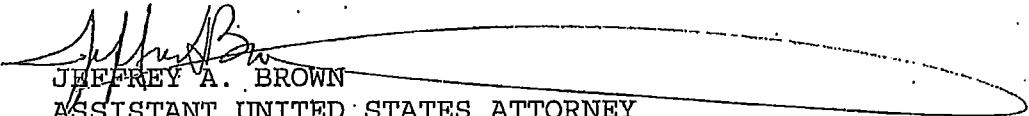
38. On or about March 13, 2012, in the Northern District of Georgia, defendant, CHARLIE BREWER, having been convicted of the following felony offense:

Entering Automobile, in or about 2008, in case number 07-9-4751-05, in Cobb County Superior Court;
the aforesaid conviction being for a crime punishable by imprisonment for a term exceeding one year, did knowingly possess a firearm, in and affecting interstate commerce, to-wit: a Highpoint, .380 caliber handgun, bearing serial number P8042001, in violation of Title 18, United States Code, Section 922(g).

A

FOREPERSON

SALLY QUILLIAN YATES
UNITED STATES ATTORNEY



JEFFREY A. BROWN
ASSISTANT UNITED STATES ATTORNEY
600 U.S. Courthouse
75 Spring Street, S.W.
Atlanta, GA 30303
404-581-6064 (Office)
Georgia Bar No. 0088131

ORIGINAL

AO 442 (12/85) Warrant for Arrest

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF GEORGIA

UNITED STATES OF AMERICA,

vs.

MARCUS BEHLING

WARRANT FOR ARREST

AGENT TO ARREST

CASE NO. 1:12-CR-389

To: The United States Marshal
and any Authorized United States Officer

YOU ARE HEREBY COMMANDED to arrest MARCUS BEHLING and bring him or her forthwith to the nearest magistrate to answer a(n)

☒ Indictment ☐ Information ☐ Complaint ☐ Order of Court ☐ Violation Notice ☐ Probation Violation Petition

Charging him or her with (brief description of offense): CONSPIRACY TO COMMIT WIRE FRAUD and AGGRAVATED IDENTITY THEFT, in violation of Title 18, United States Code, Section(s) 1349 and 1028A(a).

JAMES N. HATTEN

Name of Issuing Officer

J. Edwards

Signature of Issuing Officer / Deputy Clerk

Clerk, U.S. District Court

Title of Issuing Officer

November 27, 2012 at Atlanta, Georgia

Date and Location

Bail Fixed at \$ _____

By: _____

Name of Judicial Officer

RETURN

This warrant was received and executed with the arrest of the above-named defendant at:

Date Received: _____

Name and Title of Arresting Officer

Date of Arrest: _____

Signature of Arresting Officer

AUSA: JEFFREY A. BROWN